RESPONSE UNDER 37 CFR 1.116 EXPEDITED PROCEDURE EXAMINING GROUP 3748

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of:

Confirmation No.: 4969

Noriaki FUJII et al.

Art Unit: 3748

Application No.: 10/516,947

Examiner: Ching CHANG

Filed: October 7, 2005

Attorney Dkt. No.: 107348-00449

For: VALVE-OPERATING SYSTEM FOR INTERNAL COMBUSTION ENGINE

RESPONSE UNDER 37 C.F.R. § 1.116

MAIL STOP AMENDMENT

Commissioner for Patents P.O. Box 1450 Alexandria, Virginia 22313-1450

April 10, 2008

Sir:

Responsive to the Office Action dated January 11, 1008, reconsideration of the above-identified application is respectfully requested based on the reasons stated in the following Remarks.

Remarks begin on page 2.